

Finance and Administration Cabinet STANDARD PROCEDURE	Page 1 of 1
ISSUED BY: Department of Revenue – Tax Administration	
EFFECTIVE DATE:	
PROCEDURE: 6.11.8 (formerly KRC 11.10)	
SUBJECT: Payment Agreements	
Distribution Code(s): A, B, C, D	Contact: Division of Collections, Contact Branch Manager (502) 564-4921, Ext. 5350 Station #42

I. INTRODUCTION

In order to ensure accurate and efficient services for the benefit of the Commonwealth at its citizens, and to administer the tax laws of the Commonwealth in a fair and impartial manner, tax payment agreement authorizations for the Department of Revenue will be the responsibility of the Office of Processing and Enforcement, Division of Collections.

II. PROCEDURE

The following procedures will be followed when Department of Revenue personnel, outside the Division of Collections, receive a written, telephone, or personal request for a tax payment agreement:

1. When the request is in writing, the request will be forwarded to the Division of Collections, Contact Branch, 501 High Street, Frankfort Kentucky, 40601, Station #42.
2. When the request is by telephone, the request will be forwarded to the Division of Collections, Contact Branch, (502) 564-4921, ext. 5350.
3. When the request is in person, the taxpayer will be directed to the Division of Collections, Contact Branch, 501 High Street, Frankfort Kentucky, 40601, Station #42. A telephone call will be made by the initiator within the Department of Revenue, alerting the Division of Collections that a taxpayer is coming for tax payment agreement arrangements.
4. When possible, the initiator within the Department of Revenue will enter a note in the "Bill Comments" section of the tax notice with any recommendation regarding the cost of collection fee, penalty, or other helpful information. Note that any waiver of the cost of collection fee is contingent upon review by the Division of Collections.

NO STANDARD PROCEDURE MAY BE REVISED BY ADDENDUM, MEMORANDUM OR ANY OTHER MEANS OTHER THAN THOSE SET OUT IN STANDARD PROCEDURE #1.1 ENTITLED "CREATION, REVISION AND RESCISSION OF FINANCE AND ADMINISTRATION CABINET POLICIES AND PROCEDURES"

DISTRIBUTION CODES:

**A. Senior Management B. Division Directors C. Branch Managers/Supervisors
D. Department Personnel E. Division Personnel F. Branch Personnel**
